

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>BOONE</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200800300000</div> <div>City of Boone</div> <div>923 8th Street</div> <div>Boone IA 50036</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		5,332,663		5,332,663	5,256,168
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		5,332,663		5,332,663	5,256,168
Delinquent property taxes		0		0	
TIF revenues		808,576		808,576	811,083
Other city taxes		1,366,393	0	1,366,393	1,398,113
Licenses and permits		248,678	0	248,678	313,300
Use of money and property		314,162	28,384	342,546	328,039
Intergovernmental		1,678,618	0	1,678,618	2,173,966
Charges for fees and service		247,276	5,670,965	5,918,241	5,929,400
Special assessments		29,062	0	29,062	72,600
Miscellaneous		419,547	0	419,547	166,600
Other financing sources		2,462,713	478,527	2,941,240	3,424,803
Total revenues and other sources		12,907,688	6,177,876	19,085,564	19,874,072
Expenditures and Other Financing Uses					
Public safety		3,708,997	0	3,708,997	3,949,770
Public works		1,684,511	0	1,684,511	1,915,685
Health and social services		53,066	0	53,066	0
Culture and recreation		1,508,582	0	1,508,582	1,716,625
Community and economic development		261,370	0	261,370	166,320
General government		704,597	0	704,597	846,660
Debt service		2,135,797	0	2,135,797	2,169,255
Capital projects		675,064	0	675,064	1,408,914
Total governmental activities expenditures		10,731,984	0	10,731,984	12,173,229
Business type activities		0	5,141,874	5,141,874	5,427,595
Total ALL expenditures		10,731,984	5,141,874	15,873,858	17,600,824
Other financing uses, including transfers out		1,906,086	1,035,154	2,941,240	3,424,803
Total ALL expenditures/And other financing uses		12,638,070	6,177,028	18,815,098	21,025,627
Excess revenues and other sources over (Under) Expenditures/And other financing uses		269,618	848	270,466	-1,151,555
Beginning fund balance July 1, 2014		7,033,094	3,023,399	10,056,493	10,056,493
Ending fund balance June 30, 2015		7,302,712	3,024,247	10,326,959	8,904,938
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 8,356,200	Other long-term debt		\$ 0
Revenue debt		\$ 13,132,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 30,817,231
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/12/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ondrea Elmquist		→	515	432-4211	104
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF BOONE						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	2,893,322	2,058,738		380,603			5,332,663			5,332,663	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	2,893,322	2,058,738		380,603	0		5,332,663		T01	5,332,663	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	2,893,322	2,058,738		380,603	0	0	5,332,663			5,332,663	6				
7	TIF revenues			808,576				808,576		T01	808,576	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	82,889						82,889		T15	82,889	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	148,063	1,135,441					1,283,504		T19	1,283,504	13				
14	Other local option taxes							0		T09	0	14				
15	TOTAL OTHER CITY TAXES	230,952	1,135,441	0	0	0	0	1,366,393	0		1,366,393	15				
16	Section B - LICENSES AND PERMITS	248,678						248,678		T29	248,678	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,786	20,357					27,143	9,663	U20	36,806	18				
19	Rents and royalties	130,586						130,586		U40	130,586	19				
20	Other miscellaneous use of money and property	2,557	1,660	38,700		113,516		156,433	18,721	U20	175,154	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	139,929	22,017	38,700	0	113,516	0	314,162	28,384		342,546	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants					39,480		39,480		B89	39,480	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	39,480	0	39,480	0		39,480	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BOONE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,316,522					1,316,522		C46	1,316,522	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	8,937				7,866		16,803		C89	16,803	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	43,447	30,126		5,223			78,796		C89	78,796	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	52,384	1,346,648	0	5,223	7,866	0	1,412,121	0		1,412,121	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	52,584						52,584			52,584	63				
64	Library service	170,051						170,051		D89	170,051	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	4,382						4,382		D89	4,382	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	227,017	0	0	0	0	0	227,017	0		227,017	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	279,401	1,346,648	0	5,223	47,346	0	1,678,618	0		1,678,618	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,434,330	A91	2,434,330	73				
74	Sewer							0	3,040,143	A8Ø	3,040,143	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	61,953						61,953		A81	61,953	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BOONE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	196,492	A80	196,492	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,342						7,342		A89	7,342	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	15,929						15,929		A89	15,929	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	43,225						43,225		A03	43,225	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	55,166						55,166		A61	55,166	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	49,056	12,484					61,540			61,540	102
103						2,121		2,121			2,121	103
104	TOTAL CHARGES FOR SERVICE	232,671	12,484	0	0	2,121	0	247,276	5,670,965		5,918,241	104
105												105
106	Section F - SPECIAL ASSESSMENTS				29,062			29,062		U01	29,062	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,390	100,094			61,000		165,484		U99	165,484	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	44,044					4,600	48,644		U11	48,644	110
111	Fines	123,482	5,411					128,893		U30	128,893	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	65,258	3,056			8,212		76,526			76,526	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	237,174	108,561	0	0	69,212	4,600	419,547	0		419,547	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BOONE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,262,127	4,683,889	847,276	414,888	232,195	4,600	10,444,975	5,699,349		16,144,324	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	228,038	218,400		1,421,561	256,801		2,124,800	10,745		2,135,545	127
128	Internal TIF loans and transfers in				337,913			337,913	467,782		805,695	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	228,038	218,400	0	1,759,474	256,801	0	2,462,713	478,527		2,941,240	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,490,165	4,902,289	847,276	2,174,362	488,996	4,600	12,907,688	6,177,876		19,085,564	132
133												133
134	Beginning fund balance July 1, 2014	1,895,802	3,477,956	591,241	-982,753	1,605,076	445,772	7,033,094	3,023,399		10,056,493	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,385,967	8,380,245	1,438,517	1,191,609	2,094,072	450,372	19,940,782	9,201,275		29,142,057	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF BOONE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,531,046	863,282					2,394,328		E62	2,394,328	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	707,876	385,830					1,093,706		E24	1,093,706	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	79,628	39,442					119,070		E66	119,070	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	82,366						82,366		E32	82,366	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	18,139	1,388					19,527		E89	19,527	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,419,055	1,289,942	0	0	0	0	3,708,997			3,708,997	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BOONE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,279,159					1,279,159		E44	1,279,159	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		171,962					171,962		E44	171,962	48
49	Traffic control safety — Current operation	6,552	21,406					27,958		E44	27,958	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		37,579					37,579		E44	37,579	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	89,604	14,944					104,548		E01	104,548	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	63,305						63,305		E81	63,305	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	159,461	1,525,050	0	0	0	0	1,684,511			1,684,511	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF BOONE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		53,066					53,066		E79	53,066	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	53,066	0	0	0	0	53,066			53,066	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BOONE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	490,728	129,412					620,140		E52	620,140	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	9,592						9,592		E61	9,592	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	432,748	272,562					705,310		E61	705,310	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,980						3,980		E61	3,980	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	100,189	69,371					169,560		E03	169,560	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,037,237	471,345	0	0	0	0	1,508,582			1,508,582	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	176,159	5,254					181,413		E89	181,413	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			79,957				79,957		E89	79,957	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	176,159	5,254	79,957	0	0	0	261,370			261,370	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF BOONE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	28,800						28,800		E29	28,800	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	95,354	152,167					247,521		E23	247,521	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	44,460						44,460		E25	44,460	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	96,293	18,909					115,202		E31	115,202	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	146,019						146,019		E89	146,019	171
172	Other general government — Current operation		122,595					122,595		E89	122,595	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	410,926	293,671	0	0	0	0	704,597			704,597	176
177	Section G — DEBT SERVICE				2,135,797			2,135,797			2,135,797	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,135,797	0	0	2,135,797			2,135,797	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						675,064		675,064			675,064	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	675,064	0	675,064			675,064	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	675,064	0	675,064			675,064	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,202,838	3,638,328	79,957	2,135,797	675,064	0	10,731,984			10,731,984	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BOONE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,491,633	E91	1,491,633	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,256,956	E80	1,256,956	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								131,692	E80	131,692	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF BOONE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								2,113,002		2,113,002	242
243	Enterprise Capital Projects								148,591		148,591	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,141,874		5,141,874	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,202,838	3,638,328	79,957	2,135,797	675,064	0	10,731,984	5,141,874		15,873,858	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	49,426	835,416		215,549			1,100,391	1,035,154		2,135,545	255
256	Internal TIF loans/repayments and transfers out			805,695				805,695			805,695	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	49,426	835,416	805,695	215,549	0	0	1,906,086	1,035,154		2,941,240	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,252,264	4,473,744	885,652	2,351,346	675,064	0	12,638,070	6,177,028		18,815,098	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted						450,372	450,372			450,372	264
265	Committed							0			0	265
266	Assigned		3,906,501	552,865	-1,159,737	1,419,008		4,718,637			4,718,637	266
267	Unassigned	2,133,703						2,133,703			2,133,703	267
268	Total Governmental	2,133,703	3,906,501	552,865	-1,159,737	1,419,008	450,372	7,302,712			7,302,712	268
269	Proprietary								3,024,247		3,024,247	269
270	Total ending fund balance June 30, 2015	2,133,703	3,906,501	552,865	-1,159,737	1,419,008	450,372	7,302,712	3,024,247		10,326,959	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,385,967	8,380,245	1,438,517	1,191,609	2,094,072	450,372	19,940,782	9,201,275		29,142,057	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BOONE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	4,189,019

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 5,621,750	29U \$	39U \$ 669,000	49U \$ 3,087,750	49U \$	49U \$ 1,865,000	49U \$	I91 \$ 181,838
2. Sewer utility	19U 8,183,886	29U	39U 1,840,926	49U 1,519,950	49U	49U 4,823,010	49U	I89 218,626
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 9,236,414	29U	39U 1,068,774	49U 1,723,650	49U	49U 6,443,990	49U	I89 254,464
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Sp. Assessment	388,250		190,500	197,750				13,054
Storm Water	19U 89,850	29U	39U 41,650	49U 48,200	49U	49U	49U	I89 2,428
LOST	19U 680,000	29U	39U 332,500	49U 347,500	49U	49U	49U	I89 27,714
General Debt Service	19U 1,511,600	29U	39U 329,950	49U 1,181,650	49U	49U	49U	I89 28,467
Road Use Tax	19U 282,000	29U	39U 32,250	49U 249,750	49U	49U	49U	I89 2,249
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	25,993,750	0	4,505,550	8,356,200	0	13,132,000	0	728,840

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	616,344,610	x .05 = \$	30,817,231

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,282,363	\$		9,044,596	10,326,959

REMARKS

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Continued on next page

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